

South Carolina Historic Rehabilitation Incentives
Certified Rehabilitation Application
S3 – Documentation of Completed Work

Use this form to request verification that the completed rehabilitation of a 'certified historic residential structure' meets the Secretary of the Interior's *Standards for Rehabilitation*. This form is designed to follow the S2 – *Description of Rehabilitation* form, in which the taxpayer describes the proposed rehabilitation work. Send the signed and completed form to State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Phone: 803-896-6199.
<http://www.state.sc.us/scdah/>

Please print in ink or type the information that you provide.

1. PROPERTY INFORMATION

Historic Property Name (as submitted on the S2 form) The Roberts-Highsmith House County Jones

Address 145 Main Street City Smallville South Carolina (ZIP) 29999

Use: ☐ Income-producing – **STOP** – You must complete the federal application instead

☒ Owner-occupied

☐ Mixed-use – Note: the portion of the building that is an owner-occupied residence is eligible for this program

☐ % of mixed-use building that is an owner-occupied residence.

Residence placed in service on (date) 12-31-2009 Project Number _____

'Rehabilitation expenses' \$ 263,520.50 - Complete the Rehabilitation Expenses List on the reverse

Total project costs \$ 385,620.80 - Include all costs associated with the project

2. TAXPAYER'S STATEMENT – by signing this form, I attest that: I have an ownership interest in the building; it is where I reside; it is not actively used in a trade or business; it is not held for the production of income; it is not held for sale or disposition in the ordinary course of my trade or business; and the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name (print) Steven T. Snyder Signature _____ Date _____

Address 145 Main Street City Smallville, State SC (ZIP) 29999

SS Number 000-00-0000 Daytime Telephone (555) 555-5555 e-mail steve.snyder@net.com

3. ATTACHMENTS

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission:

☒ Complete and signed S3 form, including the Rehabilitation Expenses List on the reverse;

☒ Photographs of the exterior and the interior showing the areas where rehabilitation was performed, as well as overall views of the completed project

STATE HISTORIC PRESERVATION OFFICE USE ONLY

PROJECT NUMBER _____

____ The completed project as documented in this application was rehabilitated in accordance with the Secretary of the Interior's *Standards for Rehabilitation* as required by Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The costs listed on the reverse appear to be 'rehabilitation expenses' as defined in state law.

Taxpayers should note that the Department of Archives and History (Department) reserves the right to inspect the property within the 5 year time period that is covered by this state income tax credit. Work that is not as it was represented in the application and/or additional work that is not in conformance with the Secretary of the Interior's *Standards for Rehabilitation* may be cause for the Department to rescind the certification. Work causing the certification to be rescinded would make the entire project ineligible for the state income tax credit, and written notice of the rescinded certification shall be provided to the South Carolina Department of Revenue. Any additional work on the property while the state income tax credit is being claimed, for a period of up to five years, must be submitted on an S2 - *Amendment* form.

____ The completed work does not meet the *Standards for Rehabilitation* and is not a "certified rehabilitation" for purposes of Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The attached sheet describes the specific problems with the completed work.

____ State Historic Preservation Officer – Authorized Signature

____ Date

____ See attached sheets

Certified Rehabilitation Application – S3

January 2003

4. REHABILITATION EXPENSES LIST

Please print in ink or type the information that you provide.

Allowable expenses must meet the definition in the state law establishing this program. This list must be completed as part of the S3 form. Most taxpayers find that contractors can report this information easily if they are made aware of the requirement at the beginning of the project. The text shown below in 'single quotation marks' is from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

I.	'Preservation and rehabilitation work done to the exterior of a historic structure;' Roof – roofing, flashing, roof deck, roof structure, dormers, vents, chimneys Exterior walls – work on brick, stone, mortar, stucco, wood, metal Windows and Doors – repairing existing windows, new sash where missing or too deteriorated to repair, hood mold, sills, exterior door and window frames, exterior doors, sidelights, transoms Porches – roof, flashing, deck, structure, columns, posts, railings, flooring, floor structure, foundation Foundations – brick, stone, mortar, stucco, wood, metal Restoration of documented historic architectural features	I	\$133,400.25
II.	'Repair and stabilization of historic structural systems;' Structural repair and stabilization of all historic structural elements exclusive of interior finish materials (interior finish materials are not included – except plaster, see below).	II	\$22,769.00
III.	'Restoration of historic plaster;' Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features.	III	\$13,698.00
IV.	'Energy efficiency measures except insulation in frame walls;' Insulation in the attic or crawlspace. Interior or exterior storm windows. Storm doors. Weather-stripping.	IV	\$15,768.00
V.	'Repairs or rehabilitation of heating, air-conditioning, or ventilating systems;' Repairs to existing or installation of new HVAC systems. Installing flue-liners in historic chimneys.	V	\$26,333.00
VI.	'Repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and' Repairs to existing or installation of new electrical service from the point of supply by the utility to the outlets or junction boxes for fixtures. Repairs to existing or installation of new plumbing system from the supply at the water meter (or at the supply side of the pump for a well) to the fixtures and on the sanitary sewer system from the fixture to the sewer or septic tank (excluding the tank and drainfield). Repairs to existing historic electrical and plumbing fixtures.	VI	\$25,200.00
VII.	'Architectural and engineering fees.' Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.	VII	\$26,352.25
			\$263,520.50
			Total
			(Minimum \$15,000)
			NOTE : This figure should match the costs in 'Rehabilitation expenses' on the front of this form.

"Rehabilitation expenses" do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.'

NOTE: This list is intended as a guide and may not include all work that is eligible for the program. Contact the State Historic Preservation Office for advice on work in these eligible categories that is not listed.